

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et*  
*al.*,

Debtors.<sup>1</sup>

PROMESA

Title III

No. 17 BK 3283-LTS

(Jointly Administered)

**TWENTIETH NOTICE OF TRANSFER OF CLAIMS  
TO ADMINISTRATIVE CLAIMS RECONCILIATION**

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To the Honorable United States District Judge Laura Taylor Swain:

1. On March 12, 2020, this Court entered the *Order (A) Authorizing Administrative Reconciliation Of Claims, (B) Approving Additional Form Of Notice, and (C) Granting Related Relief* [ECF No. 12274] (the “ACR Order”). The ACR Order authorized the Commonwealth of Puerto Rico (the “Commonwealth”), the Puerto Rico Highways and Transportation Authority (“HTA”), the Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”), the Puerto Rico Electric Power Authority (“PREPA”), and the Puerto Rico Public Buildings Authority

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<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the “Commonwealth”) (Bankruptcy Case No. 17-BK-3283- LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK-3567- LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566- LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17- BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK- 5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

(“PBA,” and together with the Commonwealth, HTA, ERS, and PREPA, the “Debtors”) to resolve certain Pension/Retiree Claims, Tax Refund Claims, Public Employee Claims, and Grievance Claims (each as defined in the ACR Order) utilizing the Debtors’ existing administrative reconciliation processes (“Administrative Claims Reconciliation”).

2. On August 20, 2021, the Commonwealth, HTA, and ERS filed the *Three Hundred Sixty-Second Omnibus Objection of the Commonwealth of Puerto Rico, Puerto Rico Highways and Transportation Authority, and Employees Retirement System of the Government of the Commonwealth of Puerto Rico to Misclassified Claims* [ECF No. 17927] (the “Three Hundred Sixty-Second Omnibus Objection”) which objected to various claims on the basis that they incorrectly or improperly assert they are entitled to administrative expense priority pursuant to 11 U.S.C. § 503(b)(9), but which are not entitled to such priority. The Debtors have identified a claim previously objected to by the Three Hundred Sixty-Second Omnibus Objection as eligible for transfer into Administrative Claims Reconciliation.

3. Pursuant to the ACR Order, the Debtors hereby transfer the claims identified on Exhibit A hereto (the “Twentieth ACR Designated Claims”) into Administrative Claims Reconciliation. Each of the Twentieth ACR Designated Claims shall be resolved utilizing the Pension/Retiree Procedures, the Tax Refund Procedures, the Public Employee Procedures, and/or the Grievance Procedures (each as defined in the ACR Order), as applicable and as set forth on Exhibit A hereto.

4. As directed by the ACR Order, the Debtors shall serve a copy of the ACR Transfer Notice (as defined in the ACR Order) on each claimant whose claim is identified on Exhibit A hereto (the “Twentieth ACR Designated Claimants”).

5. Prime Clerk is hereby authorized and directed to designate the Twentieth ACR Designated Claims as “Subject to Administrative Reconciliation” on the Claims Registry in the Title

III cases.

6. The Debtors shall serve copies of this notice upon the Twentieth ACR Designated Claimants listed on Exhibit A and the Master Service List (as defined by the *Fifteenth Amended Case Management Procedures* [Case No. 17-3283, ECF No. 17127-1]). This notice is also available on the Debtors' case website at <https://cases.primeclerk.com/puertorico>.

Dated: December 10, 2021  
San Juan, Puerto Rico

Respectfully submitted,

/s/ Hermann D. Bauer

Hermann D. Bauer

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